# **Supplemental Information**

Special Analysis:

GASB 34 Update

Cornerstone Project

Financing for Street Maintenance Activity

**Current and Future Grants** 

General Fund Cashflow Analysis

Cashflow Analysis (All Other Funds)

Projected Recreation and Community & Cultural Center Costs and Revenues

Final Allocation for Redevelopment Amendment Allocation



### GASB 34 Update

The Governmental Accounting Standards Board (GASB) adopted Statement 34 in June of 1999. Statement 34 mandates a revision of the current financial reporting model (format and presentation). While there are a significant number of changes, the major ones are:

Two kinds of Financial Statements.
 Two distinct forms of information will be provided in the basic financial statements:

Government-wide statements. These are consolidated financial statements for all of a city's operations on a full accrual basis of accounting. Fiscal operations will be organized and reported into two major activities, governmental and business- type.

**Fund statements**. Financial statements will also be presented on a fund basis-but on a different basis of accounting than the government wide financial statements.

- Focus on Major Funds. In the fund section of the report, statements will focus on major individual funds rather than on consolidated fund types.
- Required Supplementary Information. There are two new elements to required supplementary information:

Management's discussion and analysis. In many ways the same as a comprehensive transmittal letter, the management's discussion and analysis will provide the narrative introduction and overview for users to interpret the basic financial statements, and provide analysis of key data presented in the basic financial statements.

**Budget reporting**. Comparisons of budget-to-actual results will no longer be required as part of the basic financial statements, but will be required supplementary information with both original and final budget being presented.

- Fixed Assets and Long Term Liabilities. General fixed assets and long-term debt will no longer be reported in separate account groups, but will be reported as assets and liabilities in the government-wide financial statements.
- Depreciation. Under the current reporting model, depreciation is not recorded for governmental capital assets, such as those purchased through the General Fund. In order to allocate the cost of these assets over their useful lives, the new model will require depreciation of general fixed assets.
- Infrastructure and Depreciation. Current accounting principles do not require reporting the cost of infrastructure such as roads, bridges, storm drains and street lights as capital assets. This was because they were immovable and only of value to the government. The new reporting model requires that infrastructure be reported at its historical value and depreciated like other assets. Two options exist for depreciating infrastructure assets, depreciating over the asset's useful life, or using a modified approach, which is based on a condition assessment and the cost to maintain at this condition. Additional information such as actual costs for the previous five reporting periods must also be reported if using the modified approach to depreciation.

### GASB 34 Update (continued)

#### Implementation:

The table below summarizes the timeframe for governments to comply with GASB Statement 34:

Total Revenues	Basic Model	Retroactive Infrastructure		
\$100 million or more	FY 2001/02	FY 2005/06		
\$10 to \$100 million	FY 2002/03	FY 2006/07		
Under \$10 million	FY 2003/04	Not required		

The Finance Department for the City of Morgan Hill has been working on an implementation plan to ensure compliance with GASB 34. Finance and Public Works have been working together to determine the most cost-effective and efficient approach to the retroactive valuation of infrastructure

assets. Based on research of current implementations by other cities, meetings with Public Works staff and Finance, the following schedule has been developed in the Workplan for fiscal year 2002/2003 to meet the requirements of GASB 34:

		Amount	Start Date	Completion
Milestones	Key Staff	Budgeted		Date
Collect cost information from Public Works	Finance and	\$0. Will use	7/1/2002	8/31/2002
regarding the value of infrastructure assets	Public Works	existing staff		
donated to the City during 2001/02. Collect 2001/02 infrastructure cost of streets, sewer		resources	3/1/2002	12/31/2002
& water pipes, storm drain facilities, and bridges			3/1/2002	12/31/2002
constructed during 2001/02. (Note: the retroactive				
valuation for infrastructure for the period from 1980				
to 2001 will be calculated and included in the				
financial statements by June 2007, as allowed for				
under GASB 34, in conjunction with the				
implementation of a new GIS system.				
Determine whether the City will depreciate			5/1/2002	9/30/2002
infrastructure assets (& determine depreciation				
periods) and/or will adopt the modified approach				
which requires ongoing condition assessments of				
infrastructure assets.			4 /4 /0000	0/04/0000
Restate the June 30, 2002 financial statements in			1/1/2003	3/31/2003
the GASB 34 format so that comparative prior year balances and activity are available when the				
2002/03 financial statements are completed, based				
upon the GASB 34 plan completed in 01/02.				
part the crieb of plan completed in 61/62.				
Collect cost information from Public Works			7/1/2003	8/31/2003
regarding the value of infrastructure assets		/ /		
donated to the City during 2002/03.	1 1			All A
Prepare the 2002/03 financial statements using the	1	1 1	7/1/2003	11/30/2003
GASB 34 format, including "Management's		1 1	1	
Discussion and Analysis", new "Government-wide	/ /			
Financial Statements", and additional "Budgetary		1.5		
Reporting"			100	

#### Cornerstone Project

The City of Morgan Hill is a partner in the Cornerstone Project aimed at motivating and empowering all individuals and organizations throughout the Santa Clara Valley to come together to nurture and develop competent caring and responsible children and youth.

On June 20, 2001, the City Council adopted the developmental assets approach as a framework guiding all youth-related polices and programs in the city. Furthermore, the City

Family support
 Positive family communication
 Other adult relationships
 Caring neighborhood
 Caring out-of-home climate
 Parent involvement in out-of-home situations

7. Community values children

8. Children are given useful roles

9. Service to others

10. Safety

11. Family boundaries

12. Out-of-home boundaries

13. Neighborhood boundaries

14. Adult role models

15. Positive peer observation

16. Appropriate expectations for growth

17. Creative activities

18. Out-of-home activities

19. Religious community

20. Positive, supervised time at home

The City Manager's Office (CMO) supports the development of children and youth in the Morgan Hill community. In FY 2001/02, CMO staff worked to strengthen the City's relationship with the Morgan Hill Unified School District, improve access to medical services in Morgan Hill, and provide increased recreational opportunities. Each of these

Council committed itself to unifying the public sector, nonprofit agencies, the private sector and youth and adult community members to work together to develop and implement a plan for creating an asset-rich community for all children and youth in Morgan Hill.

The Cornerstone Project's 40 development assets are the essential building blocks for youth development which affect all of the residents in the City of Morgan Hill.

Commitment to Learning	21. Achievement expectation and motivation	
	υg	22. Children are engaged in learning
	arnii	23. Stimulating activity
	24. Enjoyment of learning	
	25. Reading for pleasure	

Positive Values	26. Family values caring
	27. Family values equality and social justice
	28. Family values integrity
	29. Family values honesty
	30. Family values responsibility
	31. Family values healthy lifestyle

′0	32. Planning and decision making observation
l cies	33. Interpersonal skills observation
ocia	34. Cultural observation
S Comp	35. Resistance observation
	36. Peaceful conflict resolution observation

	37. Family has personal power
tive	38. Family models high self-esteem
Positi Identi	39. Family has a sense of purpose
	40. Family has a positive view of the future

activities has a positive effect on children and youth in Morgan Hill. In addition, the CMO supported the involvement of youth in government activities such as attendance at Council meetings, public recognition of youth accomplishments, and participation by youth on advisory boards. These activities helped Morgan Hill youth make constructive use of

### Cornerstone Project (continued)

their time, supported their learning opportunities, and solicited and affirmed their contributions to the community.

The Community Development Department will endeavor to include youth in all planning and policy making efforts. More specifically, the Department will consult with the City's Youth Advisory Committee regarding age-appropriate recreational amenities in all future residential planned developments. The Department will also make a specific effort to include youth in our Community Workshop on the Update of the Downtown Design Plan.

The Morgan Hill **Police Department** supports and values our community youth. The School Resource Officer (SRO) Program works directly with students in the local middle and high schools. The SRO provides information, parent-child counseling and, intervention activities; and fosters the exchange of ideas, and gang recognition/documentation, as well as protects the right to a safe school environment. The D.A.R.E. Officer is in contact with youth at the elementary level and provides guidance in choices that face pre-teens.

The Police Explorer Program is designed for students to work as part of a volunteer team to donate their services to the community through the Police Department. Explorers, between the ages of 14 to 21 years of age, have limited responsibilities in the police function that develop a sense of community service. The Police Cadet position is an educational internship, career development and part-time employment opportunity within the Police Department. While attending school, the Cadet provides a variety of support and supplemental law enforcement duties that build a strong base for a career in law enforcement. Their interaction with adults affords Cadets the opportunity to establish a responsible role in the community.

Safety programs presented through the schools and community, crime prevention/ neighborhood watch programs and directed patrol, all contribute to a sense of personal and

basic community safety for Morgan Hill youth. By providing avenues for the youth to interact in the community, young people can become caring and responsible citizens.

The Human Resources Department includes the City's Volunteer Services Program which provides opportunities for high school students to earn community service hours for both service learning and other civics requirements. The Department partners with the Workability Program at Live Oak High School and Gavilan College in providing opportunities for students to develop skills in the work place. The Department also works with Boy Scouts and Girl Scouts in troop projects as well as with Eagle Scout and Gold Award projects, and with 4-H providing community service projects for local chapters. The Department works with church youth groups, various churches, and the Senior Housing Program providing volunteer opportunities for many of their service projects. The Department also provides projects for the Restorative Justice Program. Many youth serve as volunteers in the Disaster Preparedness Project & Child Safety Fairs.

The Council Services and Records Management Department has, to some degree, supported the 40 Developmental Assets for Youth the past several years. The Department works with the school district and service organizations such as the Boys Scouts and welcomes the youth to City Hall by conducting tours of the facilities. The City Clerk works with the Live Oak High School Civics Teachers to coordinate verification of student attendance at City Council/Redevelopment Agency meetings. Other efforts to support the Cornerstone Project included:

 Coordinated an interactive group discussion with the Live Oak High School Future Business Leaders of America and Department staff members in Fall 2001. Each department staff member explained the role each played in municipal government as well as the services offered and provided to our citizens. Staff also responded to questions raised by the students.

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### Cornerstone Project (continued)

- Assisted with the coordination of meetings with the Cornerstone Project, Council Members, community members and youth that led to the formation of Youth Empowered for Success (YES). Staff will continue to assist the City Council with its effort to implement the 40 Developmental Assets.
- Crafted proclamations for Eagle Scout accomplishments that are presented by the Mayor.
- Oversaw the Community Promotion's budget and facilitates request for funding from non-profit organizations, including youth activities (e.g., Women and Girls Forum, youth sports, etc.).
- Valued the youth in the community, as they may become the community's educators and leaders of the future.

**BAHS** has incorporated language into its CDBG applications requesting applicants for public service funding to indicate how their proposal supports the developmental assets for youth established by the Cornerstone Project. This is one of the criteria used to evaluate requests for CDBG funding by non-profit service providers.

For FY 2002/03, the **Public Works Department** budget supports the Cornerstone Project in the following ways:

The Operation Budget includes activities that focus on the Developmental Assets of #7 *Community Values Youth* and #8 *Youth As Resources*. Activities that are planned include:

- Develop an educational program for elementary school grades to inform how they (and their family) can help in preventing pollution of storm water runoff. The Santa Clara Valley Water District provides in-kind assistance and materials to help in implementing "Best Management Practices" in regard to storm water impacts.
- Develop a hands-on activity for elementary age children in conjunction with the Public Works portion of the Taste of Morgan Hill event September 2003.

The Capital Improvement Project Budget includes projects that support Developmental Asset #4 **Constructive Use of Time** by constructing public facilities such as:

- 1. Community and Cultural Center
- 2. Aquatics Center
- 3. Sports Complex
- 4. Skateboard Park
- 5. BMX Park
- 6. Library

These facilities provide a resource for children to spend time in extracurricular school activities or structured community programs. It enables parents to focus on children's needs when attending these programs.

The **Finance Department**, including Utility Billing, approaches the 40 Developmental Assets by supporting employees and their families. As an employer, the Department has supported the *Ideas for Business* by:

- Implementing family-friendly policies through approved time off that allow parents to be active in their children's lives providing support, encouragement, selfesteem and worth.
- Providing opportunities for employees to build relationships with co-workers' children and to be positive role models to these and other children in the community.
- Encouraging and mentoring the youth that are employed or volunteer with the Citv.
- Supporting, valuing and respecting the youth who are our customers.

During FY 2001/02 the Finance Department had the opportunity to employ a student intern. The intern was a senior from Live Oak High School. While working with the department she rotated between activities of both divisions, learning a wide variety of duties. The Department staff was active in mentoring and training the student intern. As a result, many positive youth-adult professional relationships were developed, a strong building block for future asset development.

### Cornerstone Project (continued)

The Environmental Programs Division encourages youth to become environmentally aware by sponsoring its annual Environmental Poster Contest and providing both environmental bookmarks and bookcovers to Morgan Hill students.

The City Attorney's Department supports the 40 Developmental Assets for Youth program by drafting necessary legal documents which implement those city services and programs which promote the assets. One example of this is the recent drafting of the memorandum of understanding between the City, the Morgan Hill Unified School District, and the County of Santa Clara, to provide for school programs to be held at the Morgan Hill Library.

The Recreation Division has increased class offerings from 6 in the Spring of 2000 to 68 for the Summer of 2002. The Division offers a variety of classes, activities and special programs for all age groups. The Division's goal is to target youth and teens offering classes that are not duplicated in the community and charging an affordable fee while recouping at least a 20% profit to pay for a portion of the administrative cost. Additionally, the division offers youth scholarship to low income families using the eligibility guidelines developed by HUD, and offer some classes and programs at no cost or very low cost.

The Recreation Division is attending the Youth Empowered for Success (Y.E.S.) meetings. Staff has regularly attended the weekly meetings and adopted the asset building approach incorporating them in the various recreational classes and programs. Even though the Y.E.S. Committee is targeting teens attending middle school and high school, the model can be applied to all age groups and it is never too early to reach out and start building assets. Therefore, all regular staff have been trained on the asset model and how to incorporate them. Temporary staff have been given a quick overview with a full training scheduled in June 2002 in preparation for the Summer Playground Program, and the After School Program staff was trained in January of 2001.

The Recreation Division has been busy building assets among the city's youth. For example, the Youth Advisory Committee (YAC) was introduced to the 40 Developmental Assets in June 2001 when a guest speaker from the Cornerstone Project was invited to attend the their monthly meeting. Since that time, the YAC has discussed what they can do in their community to strengthen the building of assets among their peers, adults and community. In addition, the staff has empowered the youth to be a valuable resource for our city and community. YAC members and their peers have been active in city government, planning youth recreation and leisure classes, activities and special events. They have assisted in the design of the Interim Skate Park and Interim BMX Park, represented youth at a public meeting to design the teen recreation center, sat on the interview panel to select the architect for the recreation center, organized the First MH Skate Jam, and more. The YAC and their peers provide service to others through their organized community service projects such as: planting daffodils at two city locations, assisting with Art ala Carte, the 4th of July Parade and the Taste of Morgan Hill just to name a few (assets 26 & 30).

The Recreation Division has offered many teen classes incorporating the asset building model, such as; Safesitters (asset 10), Street Jam (asset 14 & 15), Kickboxing, Cardio Dance, Weight Training, Yoga (asset 17), Pilates, Junior Golf (asset 18), Scrapbooking (asset 39), Safer Kids with Emergency Response Training (asset 10), and field trips to the San Jose Sharks Games, Saber Cars Game, Bonfante Gardens, the Great Mall, and San Carlos Teen Center (asset 18).

The Division's goal for FY 2002/03 is to continue to incorporate asset building into the many programs, classes and special events that they provide for teens and to increase their involvement in the decision making process where appropriate. They are a valuable resource that the Division supports and enjoys working beside.

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# Financing of Street Maintenance Activity

The financing of routine street maintenance and congestion management costs has been accomplished through gas tax revenue received from the State of California, from General Fund transfers, and by reimbursements received from the Water & Sewer Operations Funds for work performed that benefits the utilities. As shown in the first table below, gas tax revenues have dropped from a high of 61% in 1995/96 to a low of 38% in 2002/03, as projected. This has placed an increasing burden on the funding of routine street maintenance. A major reason why gas tax revenue has not kept pace with the increase in street maintenance costs is that gas tax dollars do not increase with inflation. The dollars paid by taxpayers increase only as the volume of gasoline increases.

Pavement and sidewalk rehabilitation costs, as reflected in the City's annual Capital Improvements Program, have been financed by grants, Redevelopment Agency tax increment revenues, gas tax dollars not spent on routine maintenance, and other City funds. Approximately half of this cost has been or will be paid for by the Redevelopment Agency, as shown in the second table below.

ROUTINE	E STRTEET MAINTEN	TOTAL	AVAILABLE				
	ROUTINE STREET					REVENUES	REVENUES
	MAINTENANCE		GAS TAX	TRANSFERS	TRANSFERS	AVAILABLE	OVER (UNDER)
	& CONGESTION		REVENUES	IN FROM	IN FROM	FOR	STREET
	MANAGEMENT	<b>GAS TAX</b>	AS A %	GENERAL	UTILITY	STREET	MAINTENANCE
YEAR	COSTS	REVENUES	OF COSTS	FUND	FUNDS	MAINTENANCE	COSTS
1994/95	1,140,810	485,240	43%	221,020	397,562	1,103,822	(36,988)
1995/96	825,819	506,773	61%	363,818	303,720	1,174,311	348,492
1996/97	976,108	530,913	54%	376,552	317,135	1,224,600	248,492
1997/98	1,387,661	557,438	40%	251,600	500,985	1,310,023	(77,638)
1998/99	1,402,116	588,804	42%	193,275	505,545	1,287,624	(114,492)
1999/00	1,038,643	602,736	58%	206,325	505,000	1,314,061	275,418
2000/01	1,185,936	635,651	54%	311,930	505,000	1,452,581	266,645
2001/02*	1,650,212	645,000	39%	270,000	510,000	1,425,000	(225,212)
2002/03*	1,733,088	658,000	38%	377,000	600,000	1,635,000	(98,088)
TOTALS	11,340,393	5,210,555	46%	2,571,520	4,144,947	11,927,022	586,629

<sup>\*</sup> Projected

1994/95 THE	ROUGH 2006/07		TOTAL
		COSTS	PAVEMENT &
	COSTS	FINANCED	SIDEWALK
	FINANCED	BY OTHER	REHAB.
YEAR	BY RDA	SOURCES	COSTS
1994/95	475,341	162,007	637,348
1995/96		122,626	122,626
1996/97		44,021	44,021
1997/98		478,515	478,515
1998/99	8,304	118,049	126,353
1999/00	250,582	468,624	719,206
2000/01	409,078	1,106,025	1,515,103
2001/02*	551,332	1,382,149	1,933,481
2002/03*	1,350,000	117,000	1,467,000
2003/04*	350,000	128,000	478,000
2004/05*	350,000	135,000	485,000
2005/06*	350,000	142,000	492,000
2006/07*	350,000		350,000
TOTALS	4,444,637	4,404,016	8,848,653



#### **Current and Future Grants**

The following is a list of current and future grants that the City has received and/or will receive in future years.

#### In FY 2001/02, the City was approved to receive the following grants:

Emergency Management Assistance Grant	\$ 3,700
Local Law Enforcement Block Grant	10,070
Supplemental Law Enforcement Funding Grant	100,000
California Law Enforcement Equipment Program Grant	40,663
Community Development Block Grant	180,874
Bulletproof Vest Grant	2,700
Safe Neighborhood Parks-Per Capita Grant	300,000
<ul> <li>Safe Neighborhood Parks-RZH Block Grant</li> </ul>	96,375
MTC-TCL Grant for Depot Street	50,00
<ul> <li>Caltrans Grant for a Class 1 bike/pedestrian path</li> </ul>	460,000
Transportation Fund for Clean Air Grant	17,842
Federal Transportation Grant for West Little Llagas Bike Trail	1,200,000
TDA Article 3 Grant for Llagas Creek Pedestrian Trail	43,560

#### We will receive the following grants in FY 2002/03:

• •	min receive the renewing grante in r r 2002/00.	
•	Emergency Management Assistance Grant	3,500
•	Supplemental Law Enforcement Funding Grant	100,000
•	Bulletproof Vest Grant	2,500
•	Community Development Block Grant	175,046
•	Downtown Transit Center at-grade Pedestrian Crossing	150,000
•	Monterey Rd. @ UPRR Crossing	400,000
	(Federal Congestion Management Grant)	
•	Main St. Widening @ UPPR Crossing	326,000
	(Federal Congestion Management Grant)	
•	Butterfield Blvd. Linear Park (TEA Grant)	460,000
•	Community Park Sidewalks (TDA Article 3 Grant)	60,000
•	Paradise Park Play Equipment (Prop. 12 per Capita Grant)	202,000
•	San Pedro Ponds (Prop. 12 per Capita Grant)	65,000

The City entered into a contractual relationship with Randall Funding and Development in November, 2001 to prepare grant applications on the City's behalf. City staff receive a weekly report from Randall on Federal grant opportunities that are available. To date, none of these opportunities has been a proper fit for the City's needs and resources and the City has not yet authorized Randall Funding and Development to apply for any grants.

### General Fund Cashflow Analysis (FY 2001/02 through FY 2011/12)

This schedule shows that, based upon a status quo budget that does not take the costs or revenues of future projects into consideration, total Fund Balance for the General Fund is projected to drop from \$10.8 million at 6/30/01 to \$8.8 million at 6/30/09, and then to increase to a level of \$16.7 million. If, instead, future projects for Fire Master Plan Implementation, Aquatics Center operations, the Community Indoor Recreation Center, the new Police Station, City Hall expansion, and expanded parks maintenance are also factored in, the Fund Balance would drop from \$10.8 million at 6/30/01 to \$1.9 million at 6/30/07 and to a negative (\$6.0 million) at 6/30/12. The projections generally assume, after 2002/03, a 3% increase in revenues and in expenditures. However, property taxes are projected to increase at an average of 5% a year, except for an 85% increase in 2009/10 following the estimated date that the Redevelopment Agency will reach its tax increment cap. Sales taxes are projected to increase 3% in 2003/04, followed by 5% annual increases. Transient occupancy taxes are projected to increase 20% in 2003/04, 2004/05, & 2006/07, and 5% thereafter as the economy returns to normalcy and hotels realize higher occupancy rates. The analysis does not assume any new funding sources or the addition of any major sales tax producers. Similarly, the schedule does not factor in new employee positions after 2002/03. If local revenue sources are insufficient, then new sources may need to be considered and/or expenditure levels reduced.

<u>STATUS QUO:</u>	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
Beginning Balance	10,751,671	10,748,694	10,486,131	10,507,016	10,341,963	9,870,642
Revenues & Transfers In	15,156,934	16,246,408	17,100,180	17,754,213	18,630,560	19,337,357
Expenditures & Transfers Out	(15,159,911)	(16,508,971)	(17,079,295)	(17,919,266)	(19,101,880)	<u>(19,831,518</u> )
Ending Balance	10,748,694	10,486,131	10,507,016	10,341,963	9,870,642	9,376,482
Lassy Designations	2 202 000	2 240 420	2 240 420	2 240 420	2 240 420	2 240 420
Less: Designations	3,382,000	3,319,436	3,319,436	3,319,436	3,319,436	3,319,436
Undesig Fund Balance	<u>7,366,694</u>	<u>7,166,695</u>	<u>7,187,580</u>	7,022,527	<u>6,551,206</u>	<u>6,057,046</u>
EFFECT OF FUTURE PROJE	CTS.					
Additional Future Expenditu						
Fire Master Plan implementation			(750,000)	(1,545,000)	(1,591,350)	(1,639,091)
Aquatics Center operations (N	et cost) (1)		-	(231,750)	(238,703)	(245,864)
Indoor Recreation Center (2)			-	(100,000)	-	-
Police Bldg/City Hall Expansion	n Debt <sup>(1)</sup>		-	-	(310,000)	(310,000)
Parks Maintenance			(100,000)	(100,000)	(100,000)	(100,000)
Expanded Recreation (Net cos	st) <sup>(3)</sup>		(45,000)	(60,000)	(75,000)	(77,250)
Total Future Expenditures			(895,000)	(2,036,750)	(2,315,053)	(2,372,204)
Additional Changes in Reso	urces:					
Loss in investment earnings			(1,125)	(31,919)	(116,964)	(229,145)
Add'l Transfer from Park Main			100,000	100,000	100,000	100,000
Xfer from Comunity Center Fu		ec Ctr	-	100,000	-	-
"Undesignation" - Fire Master	Plan		750,000	650,000	-	
Total Add'l Changes in Reso	urces		848,875	818,081	(16,964)	(129,145)
Annual Future Exps. & Resources			(46,125)	(1,218,669)	(2,332,016)	(2,501,349)
Cumulative Future Exps. & Resources			(46,125)	(1,264,794)	(3,596,810)	(6,098,159)
Adj Undesig Fund Bal.	7,366,694	7,166,695	7,141,455	5,757,733	2,954,396	(41,114)
Plus Designations	3,382,000	3,319,436	2,569,436	1,919,436	1,919,436	1,919,436
Adjusted Total Fd Bal	10,748,694	10,486,131	9,710,891	7,677,169	4.873.832	1,878,322

STATUS QUO:	2007/08	2008/09	2009/10	2010/11	2011/12
Beginning Balance	9,376,482	9,018,106	8,815,978	10,996,393	13,611,858
Revenues & Transfers In	20,067,187	20,835,302	23,848,068	24,932,248	26,079,857
Expenditures & Transfers Out	(20,425,563)	(21,037,430)	(21,667,653)	(22,316,782)	(22,985,386)
Ending Balance	9,018,106	8,815,978	10,996,393	13,611,858	16,706,329
Less: Designations	3,319,436	3,319,436	3,319,436	3,319,436	3,319,436
Undesig Fund Balance	<u>5,698,670</u>	<u>5,496,542</u>	<u>7,676,957</u>	10,292,422	<u>13,386,893</u>
EFFECT OF FUTURE PROJECTS					
Additional Expenditures:					
Fire Master Plan implementation	(1,688,263)	(1,738,911)	(1,791,078)	(1,844,811)	(1,900,155)
Aquatics Center operations (Net cost) (1)	(253,239)	(260,837)	(268,662)	(276,722)	(285,023)
Indoor Recreation Center (2)					
Police Bldg/City Hall Expansion Debt (1)	(310,000)	(310,000)	(310,000)	(310,000)	(310,000)
Parks Maintenance	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Expanded Recreation (Net cost) (3)	(79,568)	(81,955)	(84,413)	(86,946)	(89,554)
Total Future Expenditures	(2,431,070)	(2,491,702)	(2,554,153)	(2,618,478)	(2,684,732)
Additional Changes in Resources:					
Loss in investment earnings	(344,227)	(462,296)	(583,411)	(707,759)	(835,339)
Add'l Transfer from Park Maint. Fund	100,000	100,000	100,000	100,000	100,000
Xfer from Comunity Center Fund for Indoor	Rec Ctr	-	-	-	-
"Undesignation" - Fire Master Plan				-	
Total Add'l Changes in Resources	(244,227)	(362,296)	(483,411)	(607,759)	(735,339)
Annual Future Exps. & Resources	(2,675,297)	(2,853,999)	(3,037,565)	(3,226,237)	(3,420,071)
Cumulative Future Exps. & Resources	(8,773,457)	(11,627,455)	(14,665,020)	(17,891,256)	(21,311,328)
Adj Undesig Fund Bal.	(3,074,787)	(6,130,914)	(6,988,063)	(7,598,834)	(7,924,435)
Plus Designations	1,919,436	1,919,436	1,919,436	1,919,436	1,919,436
Adjusted Total Fd Bal	(1,155,351)	(4,211,478)	(5,068,627)	(5,679,398)	(6,004,999)

REVENUE DETAIL	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
TAXES:						
Property Tax	1,989,000	2,008,000	2,108,400	2,213,820	2,324,511	2,440,737
Sales Tax	5,200,000	5,330,000	5,489,900	5,764,395	6,052,615	6,355,245
TOT Tax	870,000	892,000	1,070,400	1,284,480	1,541,376	1,618,445
Franchise Fees	945,000	965,000	993,950	1,023,769	1,054,482	1,086,116
Public Safety Sales Tax	280,000	288,400	297,052	305,964	315,142	324,597
Property Transfer Tax	220,000	220,000	226,600	233,398	240,400	247,612
TOTAL TAXES	9,504,000	9,703,400	10,186,302	10,825,825	11,528,526	12,072,752
LICENSES/PERMITS	188,400	209,450	215,734	222,206	228,872	235,738
REVENUE FROM OTHER AG	ENCIES:					
Motor Vehicle In-Lieu Fee	1,890,000	1,965,000	2,023,950	2,084,669	2,147,209	2,211,625
Other	228,400	228,300	235,149	242,203	249,470	256,954
TOTAL REV AGENCIES	2,118,400	2,193,300	2,259,099	2,326,872	2,396,678	2,468,578
FINES & PENALTIES	95,000	97,000	99,910	102,907	105,995	109,174
0114 D 050	<b>"050</b>					
CHARGES - CURRENT SERV		07.500	00.005	00.475	20.050	00.054
Recreation Classes	28,000	27,500	28,325	29,175	30,050	30,951
Comty Center Classes/Rent	4 570 000	368,979	719,646	748,173	770,619	793,738
General Admin. Overhead	1,579,368	1,855,937	1,911,615	1,968,964	2,028,032	2,088,873
Other Charges	214,850	228,350	235,201	242,257	249,524	257,010
TOTAL CUR. SERVICES	1,822,218	2,480,766	2,894,787	2,988,568	3,078,226	3,170,573
Interest earnings	420,000	467,710	525,000	505,000	480,000	447,500
Rentals	56,800	90,500	108,330	126,261	144,093	152,926
Rentals - Gavilan College	-	-	173,650	265,685	273,655	281,865
Other	82,325	78,950	81,319	83,758	86,271	88,859
TOTAL OTHER REVENUES	559,125	637,160	888,299	980,703	984,019	971,149
TRANSFERS IN						
Park Maintenance	100,000	100,000	100,000	100,000	100,000	100,000
Sewer	15,000	17,500	18,025	18,566	19,123	19,696
Water	15,000	17,500	18,025	18,566	19,123	19,696
Public Safety	505,037	270,000	170,000	170,000	170,000	170,000
Community Center/Other	234,754	520,332	250,000			-
TOTAL TRANSFERS IN	869,791	925,332	556,050	307,132	308,245	309,393
. C I		<u> </u>			230,240	220,000
TOTAL REVS. & XFERS	<u>15,156,934</u>	16,246,408	17,100,180	17,754,213	18,630,560	19,337,357

REVENUE DETAIL	2007/08	2008/09	2009/10	2010/11	2011/12
TAXES:					
Property Tax	2,562,773	2,690,912	4,972,805	5,221,446	5,482,518
Sales Tax	6,673,008	7,006,658	7,356,991	7,724,841	8,111,083
TOT Tax	1,699,367	1,784,335	1,873,552	1,967,230	2,065,591
Franchise Fees	1,118,699	1,152,260	1,186,828	1,222,433	1,259,106
Public Safety Sales Tax	334,335	344,365	354,696	365,336	376,297
Property Transfer Tax	255,040	262,692	270,572	278,689	287,050
TOTAL TAXES	12,643,223	13,241,222	16,015,445	16,779,975	17,581,645
LICENSES/PERMITS	242,810	250,094	257,597	265,325	273,285
REVENUE FROM OTHER AGENCIES:					
Motor Vehicle In-Lieu Fee	2,277,974	2,346,313	2,416,702	2,489,203	2,563,879
Other	264,662	272,602	280,780	289,204	297,880
TOTAL REV AGENCIES	2,542,636	2,618,915	2,697,482	2,778,407	2,861,759
FINES & PENALTIES	112,450	115,823	119,298	122,877	126,563
CHARGES - CURRENT SERVICES:					
Recreation Classes	31,880	32,836	33,822	34,836	35,881
Comty Center Classes/Rent	817,550	842,077	867,339	893,359	920,160
General Admin. Overhead	2,151,540	2,216,086	2,282,568	2,351,045	2,421,577
Other Charges	264,720	272,662	280,842	289,267	297,945
TOTAL CUR. SERVICES	3,265,690	3,363,661	3,464,571	3,568,508	3,675,563
Interest earnings	415,000	387,500	422,500	532,500	662,500
Rentals	152,959	152,994	153,030	153,067	153,105
Rentals - Gavilan College	290,321	299,030	308,001	317,241	326,758
Other	91,525	94,270	97,099	100,011	103,012
TOTAL OTHER REVENUES	949,805	933,795	980,630	1,102,819	1,245,375
TRANSFERS IN					
Park Maintenance	100,000	100,000	100,000	100,000	100,000
Sewer	20,287	20,896	21,523	22,168	22,834
Water	20,287	20,896	21,523	22,168	22,834
Public Safety	170,000	170,000	170,000	170,000	170,000
Community Center/Other	-	-	-	-	-
TOTAL TRANSFERS IN	310,575	311,792	313,046	314,337	315,667
		7 /			
TOTAL REVS. & XFERS	20,067,187	20,835,302	23,848,068	24,932,248	26,079,857

EXPENDITURES:	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
City Council	271,693	277,021	285,332	293,892	302,708	311,790
City Clerk	515,674	439,633	452,822	466,407	480,399	494,811
City Manager/Cable TV	556,236	557,013	573,723	590,935	608,663	626,923
Recreation	555,564	479,220	493,597	508,404	523,657	539,366
Community & Cul. Ctr.	-	889,311	1,230,000	1,266,900	1,304,907	1,344,054
Police	6,075,235	6,370,970	6,562,099	6,758,962	6,961,731	7,170,583
Fire	3,559,511	3,623,938	3,732,656	3,844,636	3,959,975	4,078,774
City Attorney	544,346	668,556	688,613	709,271	730,549	752,466
Medical Services	167,000	120,000	-	-	-	-
Finance	1,115,173	1,075,090	952,843	981,428	1,010,871	1,041,197
Human Resources	582,595	644,736	664,078	684,000	704,520	725,656
Parks Maintenance	690,765	826,483	851,277	876,816	903,120	930,214
PERS Rate Changes			173,945	507,655	1,168,821	1,361,367
Total Expenditures	14,633,792	15,971,971	16,660,985	17,489,306	18,659,922	19,377,201
Transfers Out						
Street Maintenance	270,000	377,000	388,310	399,959	411,958	424,317
Building Maintenance/Other	56,119	-	-	-	-	-
General Plan Update	-	60,000	30,000	30,000	30,000	30,000
Community Center	200,000	100,000	-	-	-	-
Total Transfers Out	526,119	537,000	418,310	429,959	441,958	454,317
TOTAL EXPS. & TRFS.	<u>15,159,911</u>	<u>16,508,971</u>	<u>17,079,295</u>	<u>17,919,266</u>	<u>19,101,880</u>	<u>19,831,518</u>
(1) Police Station & City Hall	Evnansion ar	nual		Police	City Hall	
debt service calculated as	•	iiidai		Station	Expansion	Totals
Total Cost:	TOHOWS.			6,700,000	3,800,000	10,500,000
Less: funding from other City for	unde			-	(500,000)	(500,000)
Less: available impact fees:	urius			(1,200,000)	(400,000)	(1,600,000)
Less: proceeds from sale of ex	vietina facility			(1,500,000)	(400,000)	(1,500,000)
Net cost for bonding purpos	•			4,000,000	2,900,000	<b>6,900,000</b>
Estimated annual debt service		vered		4,000,000	2,300,000	0,300,000
by impact fees	oo oost not oo	TOIGU		201,000	109,000	310,000

<sup>(2)</sup> Annual net operating costs for Aquatics Center and Community Recreation Center were taken from the Parks Master Plan and reflect the mid-range of net costs shown in that document

<sup>(3)</sup> Annual net operating costs for expanded Recreation services reflect the full cost reflected in the Parks Master Plan

EXPENDITURES:	2007/08	2008/09	2009/10	2010/11	2011/12
City Council	321,143	330,778	340,701	350,922	361,450
City Clerk	509,655	524,945	540,693	556,914	573,621
City Manager/Cable TV	645,731	665,103	685,056	705,607	726,776
Recreation	555,547	572,214	589,380	607,062	625,273
Community & Cul. Ctr.	1,384,376	1,425,907	1,468,684	1,512,745	1,558,127
Police	7,385,700	7,607,271	7,835,490	8,070,554	8,312,671
Fire	4,201,137	4,327,171	4,456,987	4,590,696	4,728,417
City Attorney	775,040	798,291	822,240	846,907	872,314
Medical Services	-	-	-	-	-
Finance	1,072,433	1,104,606	1,137,744	1,171,876	1,207,033
Human Resources	747,426	769,849	792,944	816,732	841,234
Parks Maintenance	958,120	986,864	1,016,470	1,046,964	1,078,373
PERS Rate Changes	1,402,208	1,444,274	1,487,603	1,532,231	1,578,198
Total Expenditures	19,958,517	20,557,272	21,173,990	21,809,210	22,463,486
Transfers Out					
Street Maintenance	437,046	450,158	463,662	477,572	491,899
Building Maintenance/Other	, -	-	, -	, -	-
General Plan Update	30,000	30,000	30,000	30,000	30,000
Community Center	-	-	· -	-	-
Total Transfers Out	467,046	480,158	493,662	507,572	521,899
TOTAL EXPS. & TRFS.	20,425,563	21,037,430	21,667,653	22,316,782	22,985,386
(1) Police Station & City Hall Expansion	annual		Police	City Hall	
debt service calculated as follows:			Station	Expansion	Totals
Total Cost:			6,700,000	3,800,000	10,500,000
Less: funding from other City funds			-	(500,000)	(500,000)
Less: available impact fees:		(1,200,000)	(400,000)	(1,600,000)	(2,000,000)
Less: proceeds from sale of existing facility		(1,500,000)	-	(1,500,000)	(1,500,000)
Net cost for bonding purposes		(2,700,000)	6,300,000	200,000	6,500,000
Estimated annual debt service cost not	covered				
by impact fees		201,000	109,000	310,000	310,000

- (2) Annual net operating costs for Aquatics Center and Community Recreation Center were taken from the Parks Master Plan and reflect the mid-range of net costs shown in that document
- (3) Annual net operating costs for expanded Recreation services reflect the full cost reflected in the Parks Master Plan



# Cashflow Analysis – Other Primary Operating and Capital Project Funds

#### FUND BALANCE PROJECTIONS - 2002/03 - 2006/07

As shown on this schedule, total Fund Balance for most funds is projected to be sufficient to finance projected expenditures through 2006/07. Projected expenditures include operating expenditures, in general, inflated by a 3% cost of living factor and include all capital expenditures included in the five year Capital Improvement Plan. The schedule does not factor in any new employee positions for these funds. Projected revenues assume a return to a stronger economic climate in 2003/04 and assume, in general, an annual 3% increase in revenues. The projected revenues also assume that community development revenue increases currently calculated by consultants to the City are partly implemented in 2002/03 and fully implemented in 2003/04, and assume that proposed sewer user, water user, and development impact fee increases for existing development impact fees are fully implemented in 2003/04. The negative fund balances in the Street Maintenance fund reflects the need to identify new sources of revenue or to adjust expenditures for these programs. The negative fund balances for the Community Development, Local Drainage, and Sewer Impact funds reflect the level of proposed projects listed in the five year Capital Improvement Program. Certain of these projects will need to be delayed or financed through loans or debt financing, unless revenues are larger than projected in the attached schedule. The negative fund balance for the Redevelopment Agency (RDA) reflects the large level of Agency capital projects that are planned. The financing of these RDA projects will be the subject of a separate plan to be presented to the Agency Board of Directors.

FUND	BALANCES @ 6/30	2002/03	2003/04	2004/05	2005/06	2006/07
		440.045	5 400	(444.705)	(054,000)	(400,404)
202	Street Maintenance	110,645	5,400	(114,765)	(251,638)	(406,481)
	5 Public Safety Trust	557,769	513,353	465,421	413,972	359,342
206	Community Development	365,672	40,059	3,703	(35,820)	(78,535)
207	General Plan Update	45,328	121,243	196,989	284,731	379,059
210	Community Center	348,884	110,357	13,436	14,108	14,814
215	CDBG	0	0	0	0	0
232	Solid Waste	398,518	471,504	548,021	628,722	713,608
301	Park Development	1,245,367	(69,858)	625,687	(512,301)	305,094
302	Park Maintenance	2,405,463	2,364,688	2,323,130	2,280,724	2,237,484
303	Local Drainage	726,376	932,489	(1,173,121)	(867,579)	(535,372)
304	Local Drainage/Non AB1600	2,607,697	2,626,793	2,698,036	2,772,824	2,851,405
306	Open Space	193,000	243,975	297,575	353,950	413,200
309	Traffic Impact	3,009,988	4,275,938	5,293,613	6,500,113	5,566,079
311	Police Impact	162,686	(445,815)	131,203	55,161	(20,345)
313	Fire Impact	2,645,582	2,932,686	3,238,921	3,565,471	3,888,473
317	RDA	1,479,377	(18,327,398)	(19,256,373)	(9,292,814)	(5,029,796)
327	RDA-Housing	291	150,622	124,604	173,713	116,591
346	Public Facilities (non AB1600)	1,073,073	586,975	653,025	722,175	794,825
347	Public Facilities Impact	94,885	(124,569)	(1,652)	(878)	4,820
348	Library Impact	403,246	41,132	70,746	103,488	133,508
350	Undergrounding	1,059,116	1,029,700	1,001,896	975,845	951,763
640	Sewer Operations	5,337,388	4,411,996	3,651,434	3,209,513	3,138,692
641	Sewer Impact	907,927	(557,688)	642,657	74,472	(7,485,748)
642	Sewer Rate Stabilization	3,566,173	3,182,917	2,820,594	2,974,201	3,143,736
643	Sewer Capital Projects	1,067,814	267,708	175,771	181,676	187,819
650	Water Operations	2,105,031	1,307,499	825,143	704,085	584,846
651	Water Impact	2,344	(256,980)	232,221	253,334	809,861
652	Water Rate Stabilization	866,398	899,874	935,334	972,778	1,011,205
653	Water Capital Projects	423,451	736,951	1,655,876	2,032,001	3,426,926
	TOTAL FUND BALANCES	33,209,489	7,471,552	8,079,124	18,286,027	17,476,872
	TOTAL TOTAL BALANCES	00,203,403	1,411,002	0,013,124	10,200,021	17,470,072

PROJE	ECTED REVENUES	2002/03	2003/04	2004/05	2005/06	2006/07
202	Street Maintenance	2,267,500	1,857,836	3,743,468	10,198,919	1,795,762
	5 Public Safety Trust	160,400	126,138	122,638	119,138	115,638
204/203	Community Development	2,118,423	3,381,471	3,472,941	3,575,053	3,680,299
207	General Plan Update	113,582	75,915	75,746	87,742	94,329
210	Community Center	119,041	11,473	3,079	67,742	94,329 705
210	CDBG	181,306	175,000	1,175,000	175,000	175,000
232	Solid Waste	380,755	400,700	414,063	428,373	442,988
301	Park Development	669,006	1,764,775	790,545	802,012	817,396
302	Park Maintenance	155,300	226,175	227,400	228,622	229,918
303	Local Drainage	315,223	377,750	341,075	307,279	333,995
304	Local Drainage/Non AB1600	139,949	180,875	183,075	186,675	190,525
306	Open Space	0	50,975	53,600	56,375	59,250
309	Traffic Impact	1,080,268	1,682,950	1,784,675	1,886,500	1,905,966
311	Police Impact	64,919	126,175	5,631,275	149,842	152,055
313	Fire Impact	166,935	288,575	307,750	328,110	324,609
317	RDA	12,832,353	12,394,225	12,652,024	13,854,559	15,234,018
327	RDA-Housing	3,538,590	3,650,331	3,873,982	4,149,109	4,442,878
346	Public Facilities (non AB1600)	254,300	263,902	66,050	69,150	72,650
347	Public Facilities Impact	148,617	162,000	3,054,415	162,318	167,287
348	Library Impact	36,299	13,138,100	29,835	32,969	30,254
350	Undergrounding	692,745	551,000	152,625	154,390	156,373
640	Sewer Operations	5,798,669	6,094,010	6,407,332	6,878,919	7,407,554
641	Sewer Impact	1,301,887	1,660,375	9,689,455	1,754,049	1,630,140
642	Sewer Rate Stabilization	123,378	319,000	340,000	356,000	372,000
643	Sewer Capital Projects	608,429	532,600	610,850	708,775	709,100
650	Water Operations	6,460,358	6,866,815	7,377,422	7,940,014	8,549,164
651	Water Impact	867,602	585,918	609,448	641,369	676,790
652	Water Rate Stabilization	32,844	34,000	36,000	38,000	39,000
653	Water Capital Projects	1,207,662	1,178,500	1,208,925	1,241,125	1,684,925
l						
	TOTAL REVENUES	41,836,340	58,157,560	64,434,694	56,511,057	51,490,567

PROJE	CTED EXPENDITURES	2002/03	2003/04	2004/05	2005/06	2006/07
202	Street Maintenance	(2,313,185)	(1.062.091)	(3,863,633)	(10,335,792)	(1,950,606)
_	5 Public Safety Trust		(1,963,081)			
204/203	•	(270,538)	(170,554)	(170,571)	(170,588)	(170,268)
206	Community Development	(3,307,849)	(3,707,084)	(3,509,297)	(3,614,576)	(3,723,013)
207	General Plan Update	(162,995)	(250,000)	(100,000)	0	0
210	Community Center CDBG	(520,332)	(250,000) (175,000)	(1,175,000)	(175,000)	ŭ
232	Solid Waste	-				(175,000)
301		(318,169)	(327,714)	(337,545)	(347,672)	(358,102)
	Park Meintenance	(2,396,587)	(3,080,000)	(95,000)	(1,940,000)	(272.450)
302 303	Park Maintenance	(165,000)	(266,950)	(268,959)	(271,027)	(273,158)
	Local Drainage	(1,866,589)	(171,637)	(2,446,686)	(1,736)	(1,788)
304	Local Drainage/Non AB1600	(161,727)	(161,779)	(111,832)	(111,887)	(111,944)
306	Open Space	0 (183,541)	(447,000)	0 (767,000)	0 (680,000)	0
309 311	Traffic Impact	, , , , , ,	(417,000)		(225,884)	(2,840,000)
313	Police Impact	(1,058,142)	(734,676)	(5,054,257)	, ,	(227,561)
313	Fire Impact RDA	(1,428)	(1,471)	(1,515) (13,581,000)	(1,560) (3,891,000)	(1,607) (10,971,000)
317		(19,353,410)	(32,201,000)			
346	RDA-Housing	(6,313,976) 0	(3,500,000)	(3,900,000)	(4,100,000)	(4,500,000)
346 347	Public Facilities (non AB1600) Public Facilities Impact	•	(750,000) (381,454)	(2,931,498)	(161,543)	(161,589)
347 348	Library Impact	(501,412)	(13,500,214)			
340 350	Undergrounding	(208) (730,404)	(13,500,214)	(221) (180,429)	(227) (180,441)	(234) (180,455)
640	Sewer Operations	(6,875,235)				(7,478,375)
641	Sewer Impact		(7,019,402)	(7,167,894)	(7,320,840)	
642	Sewer Rate Stabilization	(4,006,874)	(3,125,990)	(8,489,110) (702,323)	(2,322,233)	(9,190,360)
643	Sewer Capital Projects	(2,190) (1,822,627)	(702,256) (1,332,706)	(702,323)	(202,393) (702,871)	(202,465) (702,957)
650	Water Operations	(7,924,609)		(7,859,778)		
651	Water Operations Water Impact	(900,234)	(7,664,347) (845,241)		(8,061,071) (620,256)	(8,668,403) (120,263)
652	Water Rate Stabilization	(900,234)	(524)	(120,248) (540)	(620,256)	(573)
653	Water Capital Projects	(810,955)	(865,000)	(290,000)	(865,000)	(290,000)
055	Water Capital Flojects	(010,933)	(003,000)	(290,000)	(003,000)	(290,000)
	TOTAL EXPENDITURES	(61,968,725)	(83,895,497)	(63,827,121)	(46,304,155)	(52,299,722)

202-Street Maintenance	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	156,330	110,645	5,400	(114,765)	(251,638)
Revenues:					
Interest	50,000	2,366	(2,615)	(8,950)	(16,100)
Gas Tax	658,000	671,160	684,583	698,275	712,240
CIP Reimbursements (Grants)	577,000	178,000	2,025,000	8,442,000	0
Misc (Other)	5,500	0	0	0	0
Transfers In	977,000	1,006,310	1,036,499	1,067,594	1,099,622
Total Revenues	2,267,500	1,857,836	3,743,468	10,198,919	1,795,762
Expenditures:					
CIP Projects	(577,000)	(178,000)	(2,025,000)	(8,442,000)	0
Operating Expenses	(1,733,088)	(1,785,081)	(1,838,633)	(1,893,792)	(1,950,606)
Misc (Other)	(3,097)	0	0	0	0
Total Expenditures	(2,313,185)	(1,963,081)	(3,863,633)	(10,335,792)	(1,950,606)
Fund Balance @ 6/30	110,645	5,400	(114,765)	(251,638)	(406,481)

206-Community Development	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	1,555,098	365,672	40,059	3,703	(35,820)
Revenues:					
Interest	17,796	10,800	1,150	(893)	(2,925)
Development Fees	2,100,627	3,370,671	3,471,791	3,575,945	3,683,224
Total Revenues	2,118,423	3,381,471	3,472,941	3,575,053	3,680,299
Expenditures:					
CIP Projects	0	(300,000)	0	0	0
Operating Expenses	(3,307,849)	(3,407,084)	(3,509,297)	(3,614,576)	(3,723,013)
Total Expenditures	(3,307,849)	(3,707,084)	(3,509,297)	(3,614,576)	(3,723,013)
Fund Balance @ 6/30	365,672	40,059	3,703	(35,820)	(78,535)

207-General Plan Update	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	94,741	45,328	121,243	196,989	284,731
Revenues:					
Interest	2,000	4,050	1,725	11,500	15,800
Counter Assistance	45,000	71,865	74,021	76,242	78,529
Transfers In	66,582	0	0	0	0
Total Revenues	113,582	75,915	75,746	87,742	94,329
Expenditures:					
Operating Expenses	(162,995)	0	0	0	0
Total Expenditures	(162,995)	0	0	0	0
Fund Balance @ 6/30	45,328	121,243	196,989	284,731	379,059

210-Community Center	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	750,175	348,884	110,357	13,436	14,108
Revenues:					
Interest	19,041	11,473	3,079	672	705
Transfers In	100,000	0	0	0	0
Total Revenues	119,041	11,473	3,079	672	705
Expenditures:					
Transfers Out	(520,332)	(250,000)	(100,000)	0	0
Total Expenditures	(520,332)	(250,000)	(100,000)	0	0
Fund Balance @ 6/30	348,884	110,357	13,436	14,108	14,814

215-CDBG	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	0	0	0	0	0
Revenues:					
Grants	181,306	175,000	175,000	175,000	175,000
Loans	0	0	1,000,000	0	0
Total Revenues	181,306	175,000	1,175,000	175,000	175,000
Expenditures:					
CIP Projects	(95,000)	(100,000)	(1,100,000)	0	0
Debt Service	0	0	0	(100,000)	(100,000)
Operating Expenses	(86,306)	(75,000)	(75,000)	(75,000)	(75,000)
Total Expenditures	(181,306)	(175,000)	(1,175,000)	(175,000)	(175,000)
Fund Balance @ 6/30	0	0	0	0	0

232-Solid Waste	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	335,932	398,518	471,504	548,021	628,722
Revenues:					
Interest	11,255	21,600	25,075	29,200	33,325
Refuse Franchise	320,000	329,600	339,488	349,673	360,163
Other Grants	9,500	9,500	9,500	9,500	9,500
AB939 Fees	40,000	40,000	40,000	40,000	40,000
Total Revenues	380,755	400,700	414,063	428,373	442,988
Expenditures:					
Operating Expenses	(318,169)	(327,714)	(337,545)	(347,672)	(358, 102)
Total Expenditures	(318,169)	(327,714)	(337,545)	(347,672)	(358,102)
Fund Balance @ 6/30	398,518	471,504	548,021	628,722	713,608

301-Park Development	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	2,972,948	1,245,367	(69,858)	625,687	(512,301)
Revenues:					
Interest	107,006	20,775	(6,675)	(19,125)	(28,375)
Impact Fees	360,000	774,000	797,220	821,137	845,771
CIP Reimbursements (Grants)	202,000	220,000	0	0	0
Xfers in from Public Fac Fd	0	750,000	0	0	0
Total Revenues	669,006	1,764,775	790,545	802,012	817,396
Expenditures:					
CIP Projects	(2,377,000)	(3,080,000)	(95,000)	(1,940,000)	0
Misc (Other)	(16,296)	0	0	0	0
Transfers Out	(3,291)	0	0	0	0
Total Expenditures	(2,396,587)	(3,080,000)	(95,000)	(1,940,000)	0
Fund Balance @ 6/30	1,245,367	(69,858)	625,687	(512,301)	305,094

302-Park Maintenance	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	2,415,163	2,405,463	2,364,688	2,323,130	2,280,724
Revenues:					
Interest	105,300	118,675	116,675	114,575	112,450
Park Dev. Maint Fee	50,000	107,500	110,725	114,047	117,468
Total Revenues	155,300	226,175	227,400	228,622	229,918
Expenditures:					
Operating Expenses	(65,000)	(66,950)	(68,959)	(71,027)	(73,158)
Transfers Out	(100,000)	(200,000)	(200,000)	(200,000)	(200,000)
Total Expenditures	(165,000)	(266,950)	(268,959)	(271,027)	(273,158)
Fund Balance @ 6/30	2,405,463	2,364,688	2,323,130	2,280,724	2,237,484

303-Local Drainage	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	2,277,742	726,376	932,489	(1,173,121)	(867,579)
Revenues:					
Interest	90,223	40,250	(6,550)	(50,775)	(34,800)
Impact Fees	225,000	337,500	347,625	358,054	368,795
Total Revenues	315,223	377,750	341,075	307,279	333,995
Expenditures:					
CIP Projects	(1,865,000)	(170,000)	(2,445,000)	0	0
Misc (Other)	(1,589)	(1,637)	(1,686)	(1,736)	(1,788)
Total Expenditures	(1,866,589)	(171,637)	(2,446,686)	(1,736)	(1,788)
Fund Balance @ 6/30	726,376	932,489	(1,173,121)	(867,579)	(535,372)

304-Drainage (nonAB 1600)	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	2,629,475	2,607,697	2,626,793	2,698,036	2,772,824
Revenues:					
Interest	114,949	130,875	133,075	136,675	140,525
Front footage & Msr P fees	25,000	50,000	50,000	50,000	50,000
Total Revenues	139,949	180,875	183,075	186,675	190,525
Expenditures:					
CIP Projects	(160,000)	(160,000)	(110,000)	(110,000)	(110,000)
Misc (Other)	(1,727)	(1,779)	(1,832)	(1,887)	(1,944)
Total Expenditures	(161,727)	(161,779)	(111,832)	(111,887)	(111,944)
Fund Balance @ 6/30	2,607,697	2,626,793	2,698,036	2,772,824	2,851,405

306-Open Space	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	193,000	193,000	243,975	297,575	353,950
Revenues:					
Interest		10,975	13,600	16,375	19,250
Open space in-lieu fees		40,000	40,000	40,000	40,000
Total Revenues	0	50,975	53,600	56,375	59,250
Expenditures:					
•	0	0	0	0	0
Total Expenditures	0	0	0	0	0
Fund Balance @ 6/30	193,000	243,975	297,575	353,950	413,200

309-Traffic Impact	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	2,113,261	3,009,988	4,275,938	5,293,613	6,500,113
Revenues:					
Interest	80,268	182,950	239,675	295,150	266,875
Impact Fees	1,000,000	1,500,000	1,545,000	1,591,350	1,639,091
Total Revenues	1,080,268	1,682,950	1,784,675	1,886,500	1,905,966
Expenditures:					
CIP Projects	(162,000)	(417,000)	(767,000)	(680,000)	(2,840,000)
Misc (Other)	(18,250)	0	0	0	0
Transfers Out	(3,291)	0	0	0	0
Total Expenditures	(183,541)	(417,000)	(767,000)	(680,000)	(2,840,000)
Fund Balance @ 6/30	3,009,988	4,275,938	5,293,613	6,500,113	5,566,079

311-Police Impact	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	1,155,909	162,686	(445,815)	131,203	55,161
Revenues:					
Interest	44,919	(3,825)	(2,625)	11,925	10,000
Impact Fees	20,000	130,000	133,900	137,917	142,055
Debt Financing	0	0	4,000,000	0	0
Proceeds-sale of existing sttn	0	0	1,500,000	0	0
Total Revenues	64,919	126,175	5,631,275	149,842	152,055
Expenditures:					
CIP Projects	(1,000,000)	(682,000)	(5,000,000)	0	0
Debt Service	0	0	0	(170,000)	(170,000)
Other Capital Costs	(7,000)	0	0	0	0
Misc (Other)	(51,142)	(52,676)	(54,257)	(55,884)	(57,561)
Total Expenditures	(1,058,142)	(734,676)	(5,054,257)	(225,884)	(227,561)
Fund Balance @ 6/30	162,686	(445,815)	131,203	55,161	(20,345)

313-Fire Impact	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	2,480,075	2,645,582	2,932,686	3,238,921	3,565,471
Revenues:					
Interest	96,935	138,575	153,250	168,975	160,700
Impact Fees	70,000	150,000	154,500	159,135	163,909
Total Revenues	166,935	288,575	307,750	328,110	324,609
Expenditures:					
Misc (Other)	(1,428)	(1,471)	(1,515)	(1,560)	(1,607)
Total Expenditures	(1,428)	(1,471)	(1,515)	(1,560)	(1,607)
Fund Balance @ 6/30	2,645,582	2,932,686	3,238,921	3,565,471	3,888,473

317-RDA	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	8,000,434	1,479,377	(18,327,398)	(19,256,373)	(9,292,814)
Revenues:					
Interest	595,853	(420,857)	(938,370)	(700,753)	(354,722)
Tax Increment	12,084,000	12,815,082	13,590,394	14,555,312	15,588,740
Misc (Other)	152,500	0	0	0	0
Total Revenues	12,832,353	12,394,225	12,652,024	13,854,559	15,234,018
Expenditures:					
CIP Projects	(12,771,000)	(27,691,000)	(11,161,000)	(2,056,000)	(9,136,000)
Operating Expenses	(1,307,040)	(1,235,000)	(1,185,000)	(1,135,000)	(1,135,000)
Economic Development	(5,275,370)	(3,275,000)	(1,235,000)	(700,000)	(700,000)
Total Expenditures	(19,353,410)	(32,201,000)	(13,581,000)	(3,891,000)	(10,971,000)
Fund Balance @ 6/30	1,479,377	(18,327,398)	(19,256,373)	(9,292,814)	(5,029,796)

327-RDA Housing	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	2,775,677	291	150,622	124,604	173,713
Revenues:					
Interest	100,000	3,732	6,800	7,400	7,150
Tax Increment	3,438,000	3,645,999	3,866,582	4,141,109	4,435,128
Misc (Other)	590	600	600	600	600
Total Revenues	3,538,590	3,650,331	3,873,982	4,149,109	4,442,878
Expenditures:					
Operating Expenses	(6,313,976)	(3,500,000)	(3,900,000)	(4,100,000)	(4,500,000)
Total Expenditures	(6,313,976)	(3,500,000)	(3,900,000)	(4,100,000)	(4,500,000)
Fund Balance @ 6/30	291	150,622	124,604	173,713	116,591

346-Public Facilities (nonAB 1600	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	818,773	1,073,073	586,975	653,025	722,175
Revenues:					
Interest	31,800	41,402	31,050	34,150	37,650
Measure P/Developer Agreeme	222,500	222,500	35,000	35,000	35,000
Total Revenues	254,300	263,902	66,050	69,150	72,650
Expenditures:					
Transfers Out to Park Dvlp Fd	0	(750,000)	0	0	0
Total Expenditures	0	(750,000)	0	0	0
Fund Balance @ 6/30	1,073,073	586,975	653,025	722,175	794,825

347-Public Facility	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	447,680	94,885	(124,569)	(1,652)	(878)
Revenues:					
Interest	58,617	4,000	(3,175)	0	100
Impact Fees	90,000	158,000	157,590	162,318	167,187
Debt Financing	0	0	2,900,000	0	0
Total Revenues	148,617	162,000	3,054,415	162,318	167,287
Expenditures:					
CIP Projects	0	(380,000)	(2,930,000)	0	0
Debt Service	0	0	0	(160,000)	(160,000)
Other projects (carryover)	(500,000)	0	0	0	0
Misc (Other)	(1,412)	(1,454)	(1,498)	(1,543)	(1,589)
Total Expenditures	(501,412)	(381,454)	(2,931,498)	(161,543)	(161,589)
Fund Balance @ 6/30	94,885	(124,569)	(1,652)	(878)	4,820

348-Library	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	367,155	403,246	41,132	70,746	103,488
Revenues:					ļ
Interest	13,799	11,100	2,025	4,325	750
Impact Fees	22,500	27,000	27,810	28,644	29,504
Loan Proceeds	0	600,000	0	0	0
CIP Reimbursements (Grants)	0	12,500,000	0	0	0
Total Revenues	36,299	13,138,100	29,835	32,969	30,254
Expenditures:					
CIP Projects	0	(13,500,000)	0	0	0
Misc (Other)	(208)	(214)	(221)	(227)	(234)
Total Expenditures	(208)	(13,500,214)	(221)	(227)	(234)
Fund Balance @ 6/30	403,246	41,132	70,746	103,488	133,508

350-Undergrounding	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	1,096,775	1,059,116	1,029,700	1,001,896	975,845
Revenues:					
Interest	42,745	51,000	49,625	48,300	47,100
Impact Fees	100,000	100,000	103,000	106,090	109,273
CIP Reimbursements (Grants)	550,000	400,000	0	0	0
Total Revenues	692,745	551,000	152,625	154,390	156,373
Expenditures:					
CIP Projects	(730,000)	(580,000)	(180,000)	(180,000)	(180,000)
Misc (Other)	(404)	(416)	(429)	(441)	(455)
Total Expenditures	(730,404)	(580,416)	(180,429)	(180,441)	(180,455)
Fund Balance @ 6/30	1,059,116	1,029,700	1,001,896	975,845	951,763

640-Sewer Operations	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	6,413,954	5,337,388	4,411,996	3,651,434	3,209,513
Revenues:					
Interest	295,119	237,775	196,675	167,325	154,825
Sewer Services Fee	5,389,650	5,736,640	6,085,082	6,579,741	7,114,283
Misc (Other)	113,900	119,595	125,575	131,853	138,446
Total Revenues	5,798,669	6,094,010	6,407,332	6,878,919	7,407,554
Expenditures:					
Debt Service	(2,069,674)	(2,069,674)	(2,069,674)	(2,069,674)	(2,069,674)
Operating Expenses	(3,914,184)	(4,031,610)	(4,152,558)	(4,277,135)	(4,405,449)
Transfers Out	(891,377)	(918,118)	(945,662)	(974,032)	(1,003,253)
Total Expenditures	(6,875,235)	(7,019,402)	(7,167,894)	(7,320,840)	(7,478,375)
Fund Balance @ 6/30	5,337,388	4,411,996	3,651,434	3,209,513	3,138,692

641-Sewer Impact	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	3,612,914	907,927	(557,688)	642,657	74,472
Revenues:					
Interest	176,887	(4,625)	(25,495)	(12,350)	(189,250)
Impact Fees	1,125,000	1,665,000	1,714,950	1,766,399	1,819,390
Financing Mechanisms	0	0	8,000,000	0	0
Total Revenues	1,301,887	1,660,375	9,689,455	1,754,049	1,630,140
Expenditures:					
CIP Projects	(4,003,000)	(3,122,000)	(8,485,000)	(1,518,000)	(8,386,000)
Debt Service	0	0	0	(800,000)	(800,000)
Misc (Other)	(3,874)	(3,990)	(4,110)	(4,233)	(4,360)
Total Expenditures	(4,006,874)	(3,125,990)	(8,489,110)	(2,322,233)	(9,190,360)
Fund Balance @ 6/30	907,927	(557,688)	642,657	74,472	(7,485,748)

643-Sewer Capital Projects	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	2,282,012	1,067,814	267,708	175,771	181,676
Revenues:					
Interest	108,429	32,600	10,850	8,775	9,100
Transfers In	500,000	500,000	600,000	700,000	700,000
Total Revenues	608,429	532,600	610,850	708,775	709,100
Expenditures:					
CIP Projects	(1,820,000)	(1,330,000)	(700,000)	(700,000)	(700,000)
Misc (Other)	(2,627)	(2,706)	(2,787)	(2,871)	(2,957)
Total Expenditures	(1,822,627)	(1,332,706)	(702,787)	(702,871)	(702,957)
Fund Balance @ 6/30	1,067,814	267,708	175,771	181,676	187,819

650-Water Operations	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	3,569,282	2,105,031	1,307,499	825,143	704,085
Revenues:					
Interest	202,796	124,175	111,500	109,575	109,700
Water Services Fee	5,855,915	6,324,388	6,830,339	7,376,766	7,966,908
Misc (Other)	227,770	239,159	251,116	263,672	276,856
Transfers In	173,877	179,093	184,466	190,000	195,700
Total Revenues	6,460,358	6,866,815	7,377,422	7,940,014	8,549,164
Expenditures:					
Operating Expenses	(5,847,109)	(6,022,522)	(6,203,198)	(6,389,294)	(6,580,973)
Transfers Out	(2,077,500)	(1,641,825)	(1,656,580)	(1,671,777)	(2,087,430)
Total Expenditures	(7,924,609)	(7,664,347)	(7,859,778)	(8,061,071)	(8,668,403)
Fund Balance @ 6/30	2,105,031	1,307,499	825,143	704,085	584,846

651-Water Impact	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	34,976	2,344	(256,980)	232,221	253,334
Revenues:					
Interest	17,102	(6,193)	(425)	13,200	29,775
Impact Fees	387,000	592,110	609,873	628,169	647,015
Misc (Other)	3,500	0	0	0	0
Transfers In	460,000	0	0	0	0
Total Revenues	867,602	585,918	609,448	641,369	676,790
Expenditures:					
CIP Projects	(900,000)	(845,000)	(120,000)	(620,000)	(120,000)
Misc (Other)	(234)	(241)	(248)	(256)	(263)
Total Expenditures	(900,234)	(845,241)	(120,248)	(620,256)	(120,263)
Fund Balance @ 6/30	2,344	(256,980)	232,221	253,334	809,861

653-Water Capital Projects	2002/03	2003/04	2004/05	2005/06	2006/07
Fund Balance @ 7/1	26,744	423,451	736,951	1,655,876	2,032,001
Revenues:					
Interest	7,662	28,500	58,925	91,125	134,925
Transfers In	1,200,000	1,150,000	1,150,000	1,150,000	1,550,000
Total Revenues	1,207,662	1,178,500	1,208,925	1,241,125	1,684,925
Expenditures:					
CIP Projects	(810,000)	(865,000)	(290,000)	(865,000)	(290,000)
Misc (Other)	(955)	0	0	0	0
Total Expenditures	(810,955)	(865,000)	(290,000)	(865,000)	(290,000)
Fund Balance @ 6/30	423,451	736,951	1,655,876	2,032,001	3,426,926

# Projected Recreation and Community & Cultural Center Costs and Revenues

The table below shows the net effect on the General Fund of opening up and operating the new Community & Cultural Center during the 2002/03 fiscal year. The revenues and costs associated with this new operation are combined with Recreation revenues and costs because the two programs make up the Recreation Division and share much of the same staff. As shown in the table, the opening of the Community & Cultural Center in 2002/03 has minimal effect on the General Fund during 2002/03 and 2003/04 because of transfers in from the Community Center Fund where funds had previously been reserved for the opening of the new center. Staff anticipates Gavilan College occupying the Center in October 2003, which means that partial rent is collected in FY 2003/04 and full rent in later years.

Recreation Costs	<b>2001/02</b> 555,564	<b>2002/03</b> 479,220	<b>2003/04</b> 493,597	<b>2004/05</b> 508,404	<b>2005/06</b> 523,657	<b>2006/07</b> 539,366
Community & Cultural Center Costs Playhouse Costs Gavilan College Costs Total Community & Cultural Center <sup>1</sup>		681,496 134,729 73,086 889,311	910,000 180,000 140,000 1,230,000	937,300 185,400 144,200 1,266,900	965,419 190,962 148,526 1,304,907	994,382 196,691 152,982 1,344,054
COMBINED COSTS	555,564	1,368,531	1,723,597	1,775,304	1,828,564	1,883,420
Recreation Class Revenues Cmmnty & Cultural Cntr Income Playhouse Income Gavilan Rent & Reimbursements Transfer from Cmmnty Cntr Fund COMBINED REVENUES	28,000	27,500 334,689 34,290 520,332 <b>916,811</b>	28,325 634,866 84,780 173,650 250,000 <b>1,171,621</b>	29,175 660,002 88,171 265,685	30,050 679,803 90,816 273,655	30,951 700,197 93,541 281,865
NET COST TO GENERAL FUND	527,564	451,720	551,976	732,271	754,240	776,866

<sup>&</sup>lt;sup>1</sup> For FY 2002/03, the Community & Cultural Center expenditures (\$889,311) are divided into two programs: [010-5115] Community & Cultural Center (\$684,196), and [010-5150] Building Maintenance (\$205,115). For more details on these expenditures, please refer to pages 147-148 and 191-192.



### Final Allocations for Redevelopment Amendment Projects

	Agency Final	Amount	
	Allocations	Committed	Available for
	For Projects <sup>2</sup>	or Expended	Remaining Yrs
PUBLIC FACILITIES			
Community Center	13,100,000	13,100,000	0
Community Playhouse	2,500,000	2,950,000	-450,000
Library	5,500,000	525,000	4,975,000
Aquatics Center & Sports Complex <sup>1</sup>	20,000,000	10,024,150	9,975,850
Community Recreation Center	26,200,000	5,555,000	20,645,000
Regional Soccer Complex	<u>1,000,000</u>	<u>5,000</u>	<u>995,000</u>
Subtotal	68,300,000	32,159,150	36,140,850
SEWER/WATER	0	120,000	-120,000
FLOOD CONTROL/STORM DRAIN	7,100,000	215,000	6,885,000
STREET IMPROVEMENTS	16,000,000	7,725,707	8,274,293
ECONOMIC DEVELOPMENT	16,000,000	8,600,000	7,400,000
HOUSING	32,000,000	9,025,132	22,974,868
A DAMINUOTO A TION	40.000.000	0.040.050	0.054.044
ADMINISTRATION	12,000,000	2,648,056	9,351,944
LINAL LOCATED FLIND	4 200 000	450,000	050.000
UNALLOCATED FUND	1,300,000	450,000	850,000
TOTAL	152,700,000	60,943,045	91,756,955
IVIAL	132,700,000	00,343,043	91,730,933

#### NOTES:

The Plan Amendment allocations by category and/or project was adopted by the City Council on March 2, 2002.

The Council allocated \$9.9M for both the Community Center and Playhouse. Of the \$9.9M, \$2.5 was for the playhouse and \$7.4M was for the Community Center. The Community Center budget of \$13.1 M includes the \$5.7M carryover.

The committed amount for the playhouse budget "includes the additional \$450,000 allocated to the project from the unallocated category approved by the Agency on May 1, 2002

<sup>&</sup>lt;sup>1</sup> Reflects terms of acquisition agreement for property. For budgetary purposes, we assume the Agency exercises its purchase option in FY 05/06 for the Aquatics Center per the ground lease. The Plan Amendment allocation is for both the Aquatics Center and Sports Complex.

<sup>&</sup>lt;sup>2</sup> The Plan Amendment allocation includes carryover from the "old" plan amendment of \$5.7M dedicated toward the community center project.

